

# State of South Dakota

## NINETIETH SESSION LEGISLATIVE ASSEMBLY, 2015

276W0057

HOUSE BILL NO. \_\_\_\_\_

Introduced by: \_\_\_\_\_

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the assessment and  
2 taxation of real property.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That section 4 of chapter 40 of the 2009 Session Laws and section 3 of chapter  
5 44 of the 2008 Session Laws be repealed.

6 Section 2. That § 10-6-31 be amended to read as follows:

7 10-6-31. For the purposes of taxation, all property is hereby classified into the following  
8 classes:

9 (1) Agricultural property;

10 (2) Nonagricultural property; and

11 (3) Owner-occupied single-family dwellings; ~~and~~

12 ~~(4) Nonagricultural acreage property.~~

13 Agricultural property includes all property and land used exclusively for agricultural  
14 purposes, both tilled and untilled, and the improvements on the land. However, agricultural  
15 property does not include any normally occupied dwelling or automobile garage or portion of  
16 a building used for that purpose by the occupant of such dwelling. Owner-occupied single-



1 family dwellings include all property classified pursuant to § 10-13-39 ~~and nonagricultural~~  
2 ~~acreage property includes all property classified pursuant to § 10-6-33.14.~~

3 Nonagricultural property includes all other property not otherwise classified.

4 The director of equalization in listing and assessing all property to which this section applies  
5 shall designate opposite each description the class to which the property belongs.